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## Visit to the Mormons

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organization we forget not the purpose of the organization, which is service to clients whether the client seeks that service in Chicago or Shanghai. Nothing will help so much to serve him satisfactorily as getting and keeping his point of view.

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## A Visit to the Mormons

By JOHN R. WILDMAN

**T**HE Mormons are a much misunderstood people. To the outsider they are a people of mystery. They will tell you themselves the things outsiders say about them; how they have horns and cloven hoofs. A visit to Salt Lake City, which is the center of Mormonism in the world, dispels all such nonsensical ideas.

One is impressed first with the beauties of the city; its fine broad streets; the marvelous cleanliness, accentuated by the water running through the street gutters; the system of drinking fountains which provides cold sparkling water brought from the nearby mountains for the refreshment of the pedestrian. Verily the late President Young, who laid out the city with streets one hundred and thirty-two feet wide and ten acres to the block, must have been a far-seeing man.

Attending a service in the Tabernacle is not unlike attending the church of the Methodists or the Baptists or any other denomination. They sing and pray and preach precisely as do the others, except that they seem to know more about the Bible and to be able to quote more Scripture. There is a certain earnestness about their service which is very impressive.

The Tabernacle seats about twelve thousand persons and is noted for its pipe organ, perhaps not now the largest in the world, but second to none in the quality of its tones. Certain of the latter, known as the human voice tones, are so natural as to deceive the most discerning ear. The full choir numbers four hundred voices.

The word "Mormon" is a nickname for this religious sect. The correct name is Church of Jesus Christ Latter Day Saints. The sect originated with one Joseph Smith to whom God and His Son are said to have appeared at Camorah, New York, in the year 1820. Growing out of this "Joseph the Prophet" started with his followers on a pilgrimage which ended at the valley adjacent to the Great Salt Lake in what is now the state of Utah. Joseph Smith was killed en route in Illinois by a mob because of his religious belief. He was succeeded by Brigham Young who led the party from Illinois to its final destination.

President Young was a man of great vision. The mountains with their untold millions of mineral deposits were denied to the members of the party by him. Their livelihood lay in agriculture and to this he urged them to direct their attention.

President Young was friendly to the Indians and is reported to have counselled his brethren to "Shoot them with biscuits." Thus, it is explained, were the Mormons free from molestation by the Indians.

The Temple, occupying a prominent place on Temple Block in the center of Salt Lake City, is a tribute to the patience and perseverance of the Mormons. It is built of native granite and required forty years to complete. Much of the stone in the structure was hauled by ox-teams from the mountains at a distance of twenty-five or thirty miles. The Temple is open only to members of the church. In it are performed marriages and baptismal cere-

monies and vicarious work for the dead. The Mormons believe there is a temporary resting place for departed spirits between this world and the next and that such work is helpful to their loved ones who have departed.

The Mormon Church looks after the temporal as well as the spiritual side of the life of its members. Athletics are encouraged. Gymnasiums are provided, not only for members of the church but for non-Mormon members of the community. It is an interesting thing to note that the modern and well equipped gymnasium with its swimming pool in the heart of Salt Lake City is used almost constantly by the business men or other residents of the city regardless of their religious faith. In this and many other things the Mormons are extremely broad. One of their most notable acts of this kind was their gift to the Roman Catholics at Salt Lake City of a site on which to build a church.

What might be called the business organization of the Mormon Church is an effective refutation of the charge that a church may not be run on business principles. Organized by wards and "stakes," the latter corresponding to districts, the net-work is so cohesively fashioned as to leave no individual unconnected or without some definite part to play. A complimentary non-Mormon said of this organization,—“They can tell you how many cows each one has and how many quarts of milk each cow gives each day.” Members of the church in high standing modestly disclaim this degree of efficiency, but admit that during the coal shortage a winter or two ago they furnished the fuel administrator with information as to coal supplies and needs within forty-eight hours.

The Mormon Church is financed by a system of tithes. Each member is supposed to give one-tenth of his income to the church. There is no enforcement of this obligation. A member's action in this

respect is governed by his conscience. Some pay in full; others pay in part; there are those who pay nothing. The funds are distributed by the church according to the needs.

The administration of the church is in the hands of three groups of officials, namely,—the three presidents, the twelve apostles, and the committee of seventy. From these the lines of authority run through the presidents of the respective “stakes” and the bishops of the underlying wards. Each ward has its churches; each church its committees. The women are as well organized as the men.

The administration building, in which is carried on the business pertaining both to the spiritual and temporal sides of the church, is located in the center of the city and resembles a modern bank or trust company building. It is six stories, built outside of native granite. The inside is largely Utah marble with the trim and casements of exquisite woods imported from various parts of the world. The panels in the room where the three presidents confer are of Circassian walnut. The pieces are so beautifully marked and matched that each panel resembles a lion's head. The building is a veritable palace.

The Mormon Church is perhaps most commonly known for its plural marriages. While it is true that polygamy was formerly practised and as the Mormons believed by Biblical authority, it was abandoned about eighteen years ago. At such time the Supreme Court of the United States handed down a decision holding polygamy to be unlawful. Obedient to the law of the land the Mormons abandoned the practise.

The late Brigham Young was perhaps the strongest outstanding example of polygamy which the world knows. He had something like seventeen wives. They are reputed to have lived in perfect harmony during his life. After his death there was some difficulty in the partition of his estate.

Many of President Young's descendants are numbered among the leaders in business, finance, art and science to-day.

The Mormons are patriotic. They have great civic pride. They are about equal in population now in Salt Lake City with the non-Mormons. They are found in all walks of life. There is nothing to distinguish or identify them. Business, politics, and society, in Utah, appear to give no consideration to a person's religious faith.

The Mormons do not have horns or cloven hoofs. They are flesh and blood. They look, dress, and act like other persons. Theirs is a practical religion which they carry into their daily lives. They have infinite faith in it. There is no reason why they should be singled out for curious consideration. Some of them are persons of culture, refinement, and beautiful character. It is a pleasure and a privilege to number them among one's friends.

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## The Proof of Cash

**E**VIDENCE is frequently encountered that undue importance is attached to the process commonly referred to as "proving the cash." This process consists of checking the totals of cash receipts and disbursements as shown by the cash book with the deposits and checks, respectively, as shown by the bank statements—the latter reconciled in respect of checks outstanding at the beginning and end of the period.

The principle underlying this method is sound when applied to a short period—the shorter the better. It would be ideal, if practicable, to prove that the receipts of each day have been deposited, that each deposit is represented on the books as cash received, and that each item entered as a disbursement is supported by a check charged by the bank. However, it is not sufficient to check the monthly totals of a cash book in that manner, and it naturally follows that checking the annual totals (or the aggregate of monthly totals) does not constitute verification of either the items or the totals of the cash book.

It is absolutely essential in all cases to foot both sides of the cash book, and to compare the cancelled checks with the entries of disbursements.

A cash collection which has been entered

as a receipt might be misappropriated by failure to deposit it in the bank and by underfooting the receipts side of the cash book; then the total receipts as shown by the cash book would agree with the total deposits as shown by the bank. A fraudulent disbursement might be concealed by failure to enter it in the cash book, by overfooting the disbursements side, and by abstraction of the check when returned by the bank; then the total disbursements as shown by the cash book would equal the total checks as shown by the bank. This could happen even though the cancelled checks submitted to the accountant were compared with the record of disbursements, unless they were added or were checked in detail to the bank statement.

When it is said that the footing of the cash book and comparison of the checks cannot be dispensed with, it is not meant that a complete audit of these entries must be made. Intensive tests are usually sufficient unless they disclose some indication of irregularity which may call for more checking.

Some test should always be made to determine, if possible, whether the specific items entered as cash receipts have been deposited, or if this cannot be done, to determine whether certain items in the aggregate have been deposited. It is gen-